FOR MYSORE STATE

REVENUE DEPARTMENT.

G.O. No. 1792, 3rd May 1956

Assessment—Charge for water—(South Kanara)—Shiriya anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and other minor irrigation works constructed or old works repaired at Government cost—Collection of water-cess on additional crops and extents—Rules—Published.

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READ—the following papers :—

From the Board of Revenue, dated 25th July 1955, B.P. Mis. No. 927.

Government Memorandum No. 65830-H/55-6, Revenue, dated 13th December 1955.

From the Board of Revenue, dated 27th February 1956, L. Dis. No. H-2-7724/55.

Order—No. 1792, Revenue, dated 3rd May 1956.

The appended notification will be published in English in the *Fort St. George Gazette* and in Kannada in the *South Kanara District Gazette*.

(By order of the Governor)

C. V. R. PANIKAR,
Deputy Secretary to Government.

To the Board of Revenue (Land Revenue).
„ the Collector of South Kanara.
„ the Chief Engineer (Irrigation).
„ the Controller of Stationery and Printing for publication.
„ the Senior Translator to Government to provide a Kannada translation to the Controller of Stationery and Printing.

Copy to Public Works Department.
„ Agriculture (Food Production) Department.

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APPENDIX

NOTIFICATION.

In exercise of the powers conferred by section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), the Governor of Madras hereby makes the following rules for the levy of water-cess on additional crops and extents under Shiriya anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and other minor irrigation works constructed or old works repaired at Government cost in South Kanara district, the same having been previously published as required by section 3 of the Madras Irrigation Cess Amendment Act, 1900 (Madras Act V of 1900). The rules hereby made shall be deemed to have come into force from fasli 1364.

RULES.

In respect of crops raised by the ryots on additional extent of land or in respect of additional crops raised, with the aid of water from the Shiriya anicut, Phalimar anicut, Ramachira dam, Pavanje dam or from any other minor irrigation works constructed or old works repaired at Government cost in South Kanara district water-cess shall be levied at the following rates, namely :—

Name of irrigation works.	*Particulars of crops.*	*Rates of water-cess per acre.*
(1)	(2)	(3)
		RS. A. P.
I. Shiriya anicut	(*a*) Single crop wet lands—	
	Second crop	8 0 0
	Third crop	4 0 0
	(*b*) Double crop wet lands—	
	Third crop	4 0 0
	(*c*) Dry lands—	
	First wet crop	8 0 0
	Second wet crop	4 0 0
	Third wet crop	2 0 0
	(*d*) Gardens on lands registered as—	
	Single crop wet	12 0 0
	Double crop wet	4 0 0
	(*e*) Dry lands converted into garden—	
	Difference between the dry assessment and the highest rate of assessment on double crop lands in the village or in the neighbouring village.	
II. Phalimar anicut, Ramanchira dam, Pavanje dam	(*a*) Single crop wet lands—	
	Second crop	5 0 0
	Third crop	2 8 0
	(*b*) Double crop wet lands—	
	Third crop	2 8 0
	(*c*) Dry lands—	
	First wet crop	5 0 0
	Second wet crop	2 8 0
	Third wet crop	1 4 0
	(*d*) Gardens on lands registered as—	
	Single crop wet	7 8 0
	Double crop wet	2 8 0
	(*e*) Dry lands converted into garden—	
	Difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.	
III. Minor irrigation works constructed or old works repaired at Government cost.	Wet, dry or garden lands—	
	Rs. 4 per acre per crop standing on ground for less than six months	
	Rs. 6 per acre per crop standing on ground for more than six months	

NOTE.—(i) A list of minor irrigation works to which rule III above shall apply will be published in the District Gazette.

(ii) When water is raised by mechanical contrivances or by means of water carried in pots, the water-cess will be reduced by one-fourth.

REVENUE DEPARTMENT,

Subject;

ASSESSMENT--Charge for water--South Kanara district--Shiriya anicut, Phalimar anicut, Ramanchira, Pavanje dams and some tanks and ponds--Collection of water cess on additional crops and extents Draft Notification--Submitted.

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Madras. B.P.Mis.927. Dated 25-7-1955.

Sri V.N.Kudva, I.C.S.,Commissioner of Land Revenue, Commercial Taxes and Prohibition.
Sri P.Sivasankaran Pillai, I.A.S., Secretary,Board of Revenue.

Read: From the Collector of South Kanara, Ref. 18982/53 FPI. dated 26-11-53 and 28-11-53.
From the Collector of South Kanara, Ref.27718/52FPI dated 28-11-53.
From theCollector of South Kanara, Ref. 22449/52FPI dated 28-11-53.
From the Collector of South Kanara, Ref.18982/53 FPI dated 28-11-53.
From the Collector of South Kanara,Ref.A5.18982/54 d/ 28-11-54.
Board's Ref.H2.1491/53 dated 20-12-54.
From the Collector of South Kanara, Ref.A5.31440/54 dated 22-4-55.

RESOLUTION:

Submitted to the Government.

2. The Collector of South Kanara has submitted proposals for issue of draft notification under the Madras Irrigation Cess Act VII of 1865 fixing the rates of water cess to be levied under the Shiriya anicut, Pavanje dam, Phalimar anicut, Ramanchira dam and certain Minor Irrigation works constructed or old works repaired at Government cost. In South Kanara district, there were no Government irrigation works financed or maintained by the Government. They were not registered as irrigation sources with determined ayacuts under each source. The classification of wet landsin this district indicates that the land was levelled, bunded and adapted for cultivation of paddy. The assessment on the wet lands represents only the State's share of the income from the land and does not include any charge for water. No water cess was levied so far in the South Kanara District under the Madras Irrigation Cess Act for water taken or used from the rivers, tanks etc.

3. Only recently, some works referred to above were executed by the Food Production Department. According to the Resettlement Notification, the Government may alter or revise the classification of the lands and impose additional assessment during the currency of the Resettlement where the lands have been included in the ayacut of any irrigation work which may be constructed by the Government during the currency of the resettlement. The resettlement will be inforce in this district upto 1964-65. Reclassification of lands can be done only in the case of construction of irrigation sources and not in the case of repairs to existing ones. The four works referred to are not entirely new works. Phalimar anicut and Pavanje and Ramanchira dams are only salt exclusion works in which the existing mud dams were replaced by anicuts. These dams not only prevent the influx of salt water but also store up fresh water for irrigation. The Shiriya anicut

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scheme consists of an anicut across the river and a left side channel and a syphon to let water into the existing channel. These works cannot be considered as new works constructed, but are of the nature of repairs or improvements to the existing ones. In their Memos.No.44702-H/50-2, Revenue, dated 8-9-50 and Memo.No.55103H/50-2, Revenue, dated 2-11-1950, the Government have held that the classification of the lands cannot be altered during the currency of the Resettlement.

4. The Board invites the attention of the Government to the Reference of the Board of Revenue (Food Production) No.6517/49-4 F.P.II dated 6-4-50 to the Govt.(P.W.D.) relating to Ramanchira dam. A doubt was expressed therein as to whether it would be proper to levy a water tax when there is no system of collecting water tax at present as under the Malabar Irrigation Works (Construction and Levy of Water Cess) Act 1947. The Board submits that there is difference in the position between Malabar and South Kanara Districts. In Malabar, the beds of rivers and streams (non-tidal and non navigable) belong to the Jenmi and they have, therefore, a natural right to take water from these sources, free of water cess. But in the case of South Kanara District, there is a general presumption, that the forests and immemorial waste lands, not exclusively occupied by any person or body of persons, is the property of the Government. This will apply to all porambokes including river beds. The wargdar, in South Kanara District, has been treated in the same way as any ryotwari pattadar and no claims to river beds have been recognised. The river beds and other porambokes in South Kanara District are, therefore, considered as belonging to the Government. The Government have spent money for the repairs and improvements of the works belonging to them and there is justification for the levy of water cess. The Board, therefore, considers that there is no need for a separate legislation to enable the levy of water cess in respect of South Kanara District.

29 Under Section 1(1) of the Madras Irrigation Cess Act 1865, whenever water is supplied or used for purposes of irrigation from any river, stream, channel, tank or work belonging to, or constructed by, or on behalf of the Government, water cess can be levied. The preamble of the Madras Irrigation Cess Act refers to expenditure of Government funds on construction and improvements of work also, and the need for getting a fit return for Government in such cases. These provisions of this Act will, therefore, cover the present cases.

5. As regards the rates of water cess, the Collector has reported that the rates have not been adopted with a view to secure any percentage of return from each scheme. Sri C.A. Ramakrishnan, and Sri A. Mahalingam Chettiar, who were Collectors of South Kanara, discussed about the rates with the Executive Engineer and in the Irrigation Conferences. The rates have now been suitably modified with reference to the nature of crops and the irrigation. The water cess proposed is to be levied only on the additional extents or additional crops under these works and not on the usual areas or usual crops raised prior to the execution of works. The rates of water cess proposed by the Collector for Shiriya anicut are higher than those for the other three works (Ramanchira dam, Phalimar anicut and Pavanje dam) for the reason that shiriya anicut was executed at a cost of Rs.6,19,700/- and the cost is very high when compared to the cost of other works and that the benefit derived from Shiriya anicut will be greater, as water will be supplied by direct flow, whereas in the case of three works, they are only salt water exclusion schemes.

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6. The rates proposed by the Collector are examined below:-

(1) Wet and dry lands:

In Malabar district, the rates approved by the Government for Malampuzha and other projects are Rs.7-8-0 for first and second crops (together or alone), Rs.5/- for third crop on single crop or double crop wet lands and Rs.10/- for first and second crops (together or alone) on dry lands, and Rs.12-8-0 for dufasal crop. The Board, considers that the rates of water cess proposed for wet and dry lands in the case of these four works in South Kanara district are more or less the same with slight variations and recommends that they may be accepted.

(ii) Garden on lands registered as single crop wet and double crops wet:

According to para 11(b) of the Resettlement Notification approved in G.O.Ms.No.42, Revenue, dated 5-1-35, transfers from wet to garden will not be allowed. The Collector states, that in some cases the garden rates are higher than the single crops wet rates but are not above the double crop wet rates. In view of the fact that garden crops will be requiring water for a period of seven months irrespective of the class of wet lands converted into garden and as the supply of water for seven months will enable the ryots to raise second and third crops on wet lands, the Collector has proposed the rates of Rs.12 and Rs.4/- for Shiriya anicut and Rs.7-8-0 and 2-8-0 for Ramanchira, Pamanje and Phalimar dams in respect of single crop wet and D.C.wet lands on which garden crops are raised. The rates proposed by the Collector may be approved.

(iii) Dry lands converted into garden:

The Collector states, that all occupied dry lands containing the required number of bearing garden trees are converted and registered as garden, according to para 22 of the Resettlement Notification when the trees become mature and yield. He adds that it takes some time for the garden trees to yield and during this period, the garden lands will benefit by the water from the irrigation sources and that it is therefore necessary to fix a separate charge on such lands. He, therefore, recommends that in the case of dry lands converted into garden, the difference between the dry assessment and the highest rate of assessment on double crops wet lands in the Village or in the neighbouring village may be adopted, as water rate over and above the garden rate of assessment. The Board supports the Collector's proposal.

7. Minor Irrigation Works:

About 124 Tanks, spring ponds, etc. were repaired by the Food Production Department under the Madras Irrigation Tank Improvement Act 1949 during the course of three or four years and handed over to the Revenue Department. The question of registering them as Minor Irrigation sources and maintaining them under Minor Irrigation grants is separately under consideration. The Collector has reported that some of the spring ponds found not beneficial even after repairs need not be included in the Minor Irrigation Sources. Hence some of these tanks will be excluded and the question of levying water cess in such cases may not arise. The Collector has recommended only 43 works to be registered as Minor Irrigation sources. The Board has called for further information about the cost of maintenance of these works in future and other details to examine the position as to how many of these 43 works will be worthwhile registering as Minor Irrigation

sources. A list of the 43 works and a copy of the Board's Reference to the Collector is enclosed for information. The Collector's reply is awaited. The Board will submit a separate report on the question of registering some of the ponds, tanks etc. as Minor Irrigation sources. Only in cases where the tanks or spring ponds have resulted in irrigation of additional extents or additional crops, water cess will be levied. The Board considers that a general notification without specifying each Minor Irrigation tank or pond is sufficient for the present purposes and that a list of such of the Minor Irrigation works as are finally decided to be registered as Minor Irrigation source may be published by the Collector in the District Gazette subsequently.

8. The Madras Tank Improvement Act will apply only to tanks and not to spring ponds, dams, etc. The cost recoverable under the Madras Tank Improvement Act or the betterment contribution is levied on a different basis and will normally represent only a portion of the cost of the Scheme. The uncovered portion of the cost of the work and the recurring expenditure for future maintenance of the works will still have to be borne by the Government. The levy of water cess irrespective of the collection of any cost under the Madras Tank Improvement Act or betterment contribution may therefore be justifiable.

9(a). The Collector has recommended that in the case of Minor Irrigation works constructed or old works repaired, a water cess at Rs.4/- per acre per crop irrigated by direct flow may be fixed. The Board recommends that this may be approved.

(b) In the case of garden crops which will stand on ground for more than six months, the same rate of Rs.4/- may not be suitable. The Board recommends that for such garden crops a rate of Rs.6/- may be adopted.

(c) The Collector recommends that Rs.2/- per acre per crop irrigated by baling may be allowed in the case of these Minor Irrigation works. Usually deduction for baling is prescribed in a certain proportion of normal rates levied. Hence in the case of Minor Irrigation works the same one fourth of the rates may be allowed as deduction for baling as is allowed in other districts.

10. The Collector states that in respect of Shiriya anicut the levy of water cess may be given effect to from Fasli 1361, as the water cess is being collected from that fasli; and in respect of the other works the levy of water cess may be given effect to from fasli 1363. Under Section 1 of the Madras Irrigation Cess Act, collection of water cess can be made only within the revenue year succeeding to that in which the irrigation takes place. The Board, therefore, considers that effect can be given to the rates now proposed, only from Fasli 1364 and the collections made in Fasli 1361 to 1363 amicably cannot be covered by the Notification.

11. The Board submits a draft notification adopting the above proposals and requests that the Government may be pleased to approve the same and order its publication in the Gazettes.

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12. The Collector of South Kanara is requested to examine the questionof the maintenance in future of the ~~xxxxx~~ four works - Shiriya and Palimar anicuts, Ramanchira and Pavanje dams - and submit detailed proposals in the matter.

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/True Extract/

for Secretary.

To the Secretary to Government, ReveueDepartment, Madras.
(With a draft notification
ii.List of M.I.Works and Board's Ref.)

To the Collector of South Kanara.(With a draft notification)
(Paras 1 to 12 only).

nedr.25-7.

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Draft notification

The following draft of certain rules which it is proposed to make in exercise of the powers conferred by section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), is hereby published for general information, as required by section 3 of the Madras Irrigation Cess (Amendment) Act, 1900 (Madras Act V of 1900).

Notice is hereby given that the draft will be taken into consideration on or after the fifteenth February 1956 and that any objection or suggestion which may be received with respect thereto from any person before the said date will be considered by the Government of Madras. Objections or suggestions should be addressed to the Secretary to the Government, Revenue Department, Fort St.George, Madras.

This rule hereby proposed to be made shall be deemed not to have come into force prior to April 1364.

Draft rules

In respect of crops raised by the ryots on additional extent of land or in respect of additional crops raised with the aid of water from the Shiriya Anicut, Palimar anicut, Ramanchira dam, Pavanje dam or from other Minor Irrigation works constructed or old works repaired at Government cost in South Kanara district, water cess shall be levied at the following rates, namely:-

Name of irrigation works	Particulars of crops		Rates of water cess per acre
I Shiriya Anicut	(a) Single crop wet lands	Second crop	Rs.8-0-0
		Third crop	4-0-0
	(b) Double crop wet lands	Third crop	4-0-0
	(c) Dry lands	First wet crop	8-0-0
		Second wet crop	4-0-0
		Third wet crop	2-0-0
	(d) Gardens on lands registered as	Single crop wet	12-0-0
		Double crop wet	4-0-0
	(e) Dry lands converted into garden	Difference between the dry assessment and the highest rate of assessment on double crop lands in the village or in the neighbouring village.	

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Name of irrigation works.	Particulars of crops.	Rates of water cess per acre.
II. Palimar anicut Ramanchira dam, Pavanje dam		
	(a) Single crop wet lands	
	Second crop	Rs.5-0-0
	Third crop	2-8-0
	(b) Double crop wet lands	
	Third crop	2-8-0
	(c) Dry lands	
	First wet crop	5-0-0
	Second wet crop	2-8-0
	Third wet crop	1-4-0
	(d) Gardens on lands registered as :	
	Single crop wet	7-8-0
	Double crop wet	2-8-0
	(2) Dry lands converted into garden	Difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.
III Minor Irrigation works constructed or old works repaired at Government cost:	Wet, dry or garden lands:	Rs.4, per acre per crop standing on ground for less than six months. Rs.6 per acre per crop standing on ground for more than six months.

Note (i) A list of Minor Irrigation works to which Rule III above shall apply will be published in the District Gazette.

Note (ii) When water is raised by mechanical contrivances or by means of water carried in pots, the water cess will be reduced by one-fourth.

~~Note (iii) The above rules will come into force from Fasli 1364~~

for Secretary. 4.855

v.c/25.7.

3.8.55

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Copy of Ref.18982/53/F.P.I, dt.26-11-53, from the Collr. of South Kanara, to the Secretary, Board of Revenue(L.R.), Chepauk, Madras-5.

Sub: Irrigation - Minor - South Kanara District - Tank Improvement schemes and other M.I.works levy of water cess.

Under the Tank Improvement and other M.I.Schemes 180 works were sanctioned for execution in this district. Out of these, 146 works have been completed. The lands to be benefitted by these works include dry lands and lands registered as Single Crop wet in the revenue registers. As the Government have spent money on these works and as there is a minor irrigation staff sanctioned in B.P. Mis.342 dated 18-3-53 for the maintenance of these works, the ryots benefitted by these schemes are liable to pay water charge on the additional extent of cultivation and additional crop raised with the aid of water from these sources. I have accordingly issued instructions to the Tahsildars and Dy.Tahsildars of this district to levy and collect water charge adopting the following rates tentatively.

(2) WET LANDS: No water charge will be levied for the first crop raised on wet lands as it is invariably rainfed in this district. Half the wet assessment will be levied on a second crop raised on lands registered as single crop wet. For a third crop on such lands, 1/4th the wet assessment will be levied as water charge.

DRY LANDS: When dry lands are newly brought under wet cultivation, the water charge to be levied for the first crop will be the difference between the dry assessment and the wet assessment of a similar neighbouring wet lands. For a second crop on such lands half the above rate will be charged. When dry lands are newly converted into Garden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on the double crop wet lands in the village.

The levy and collection of water charge is proposed only in cases where an additional crop is raised ~~or an additional crop is raised~~ or an additional extent is cultivated by using the water from the newly repaired or executed irrigation sources.

3. I request that the above tentative instructions issued by me may be approved. Comprehensive draft Rules for the levy of water rate will be submitted later on after watching the working of the above instructions for a year.

sd/- x x x
for Collector.

/true copy/

Copy of Ref.18982/53-F.P.I. dt.28-11-53, from the Collector of South Kanara, to the Secretary, Board of Revenue, L.R., Chepauk, Madras-5.

Sub: Irrigation - Major - South Kanara - Kasargod taluk - Hosdrug Sub taluk - Ramachara dam - Collection of water charges - Orders solicited.

In G.O.Ms.No.1910 P.W.D. dated 16-5-50 the Government sanctioned the construction of a dam (Ramachandra Dam) across Nape channel, a tributory of Khariangote river in Kasargod taluk. The work was completed in 1952. As the Government have spent money on the scheme and as the work has to be maintained by the Government, the ryots benefitted by the scheme are liable to pay water charge on the additional extent of land cultivated and the additional crop raised with the aid of water from the Irrigation source in question. I have accordingly issued instructions to the Tahsildars concerned to levy and collect water charge adopting the following rate tentatively.

2. WET LANDS: No water charge need be levied for the first crop raised on the already existing single crop wet lands. The water charge to be levied on a second crop raised on lands

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registered as single crop wet, will be Rs.5/- per acre. For a third crop on such lands, the water charge will be Rs.2-8-0 per acre.

(ii) DRY LANDS: When dry lands are newly brought under wet _ltivation, the water charge to be levied for the first crop will be Rs.5-0-0 per acre. If a second crop is raised half the above rate (Rs.2-8-0) will be charged. When dry lands are newly converted into garden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

3. The levy and collection of water charge are proposed only in respect of the lands benefitted by the anicut water. The Rainfall in this District in June, July, August and September is generally sufficient to raise a wet crop without the aid of irrigation from any irrigation source. The tentative rates of water cess mentioned above were fixed after discussion with the Executive Engineer, (P.W.D.) South Kanara.

4. I request that the above tenative instructions issued by me may be approved. Draft rules for the levy of water rate will be submitted later on after watching the working of the above instructions for a year.

/true copy/

Copy of Ref. 27718/52-F.P.I. dated 28-11-53, from the Collr. of South Kanara, to the Secretary to the Board of Revenue, L.R., Madras-5

Sub: Irrigation - Major - South Kanara District - Kasargod taluk Shiriya anicut scheme - collection of water rate - orders solicited.

In G.O.Ms.No.410 P.W.D. dated 7-2-1948 (B.P.Rt. 6174 dated 27-10-1947) the Government sanctioned the execution of an anicut across the Shiriya river and excavation of channels therefrom in Kasargod taluk at an expenditure of Rs.4,76,000/- for works or Rs.6,19,700/- inclusive of direct and indirect charges. The work was completed in 1951. As the Government have spent a large sum of money on the scheme and as the work has to be maintained by the Government, the ryots benefitted by the scheme are liable to pay water charges on the additional extent of land cultivated and the additional crops raised with the aid of water from the Irrigation source in question. Accordingly my predecessor at the time of Jamabandy last year had issued instructions for the levy and collection of water rate at a flat rate of Rs.9/- per acre on lands which get water from the anicut irrespective of the No. of crops raised. But subsequently after his discussion with the Executive Engineer, P.W.D., at the Irrigation conference held in March 1953, the rates of water charge was fixed as Rs.8/- for second crop and Rs.4/- for third crop. No charge was to be made for the first crop.

2. I had occasion to discuss the matter again with the Executive Engineer, P.W.D., and he has agreed to the proposal of levying water charge at Rs.8/- and Rs.4/- for second and third crops respectively. Accordingly I have issued tentative instructions to the Tahsildar concerned and a copy of the said instructions is enclosed for perusal.

3. The levy and collection of water charge are proposed only in respect of the lands benefitted by the anicut water. Generall y the rainfall in this district in the months of June, July August and September is sufficient to raise a wet crop without the aid of irrigation from any irrigation source and therefore no levy of water charge is proposed for the first crop in respect of lands already registered as wet.

4. I request that the above tentative instructions issued by me may be approved. Draft rules for the levy of water rate will be

P.T.O.

submitted later on after watching the working of the above instructions for a year.

/true copy/

Copy of Ref.27718/52-F.P.I. dt.28-11-53, from Collr. of South Kanara

Sub: Irrigation - Major - South Kanara district - Kasargod Taluk - Shiriya anicut scheme - collection of water rate - instructions issued -

Ref: 1. This office Memo.Ref.27718/52-A5 dt.6-2-53.

In partial modification of this reference cited above the following instructions are issued for the guidance of the Tahsildar Kasargod and the Revenue Divisional Officer, Puttur regarding the levy of water charge on additional extents of land cultivated and additional crops raised with the aid of water from the Shiriya anicut executed at Government cost.

2. WET LANDS: No water charge need be levied for the first crop raised on the already existing single crop wet lands. The water charge to be levied on a second crop raised on lands registered as single crop wet will be Rs.8/- per acre and for a third crop on such lands the water charge to be levied will be Rs.4/- per acre.

(ii) DRY LANDS: When dry lands are newly brought under wet cultivation the water charge to be levied for the first crop will be Rs.8/- per acre, and if a second crop is raised half the above rate (Rs.4/- per acre) will be charged. When dry lands are newly converted into graden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

3. The Tahsildar, Kasargod, and the Revenue Divisional Officer, Puttur are requested to bear in mind that water rate can be charged only in respect of the lands which are benefitted by the anicut water. The above rates are fixed, tentatively after discussion with the Executive Engineer, P.W.D., South Kanara, subject to the final approval by the Board of Revenue.

4. The Revenue Divisional Officer, Puttur and the Tahsildar Kasargod are requested to see that the amount of water charge due to the Government including that of the previous year, if any, is correctly brought to account and collected.

/true copy/

Copy of Ref.22449/52-F.P.I., dated 28-11-53, from the Collr. of S.Kanara.

Sub: Irrigation - Major - South Kanara - Palimar anicut - collection of water charges - orders solicited.

In G.O.Ms.No.79 Food and Agriculture (F.P.) dated 3-8-50 the Government sanctioned the construction of an anicut across Mulky river at Palimar. The work was completed in 1952. As the Government have spent money on the scheme and as the work has to be maintained by the Government, the ryots benefitted by the scheme are liable to pay water charge on the additional extent of land cultivated and the additional crop raised with the aid of water from the Irrigation source in question. I have accordingly issued instructions to the Tahsildars concerned to levy and collect water charge adopting the following rates tentatively.

2. Wet lands: No water charge need be levied for the first crop raised on the already existing single crop wet land. The water charge to be levied on a second crop raised on lands registered as

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single crop wet will be Rs.5/- per acre. For a third crop on such lands, the water charge will be Rs.2-8-0 per acre.

(ii) DRY LANDS:- When dry lands are newly brought under wet cultivation, the water charge to be levied for the first crop will be Rs.5-0-0 per acre. If a second crop is raised half the above rate (Rs.2-8-0) will be charged. When dry lands are newly converted into graden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

3. The levy and collection of water charge are proposed only in respect of the lands benefitted by the anicut water. The rainfall in this District in June, July, August and September is generally sufficient to raise a wet crop without the aid of irrigation from any irrigation source. The tentative rates of water cess mentioned above were fixed after discussion with the Executive Engineer P.W.D.S.Kanara.

4. I request that the above tentative instructions issued by me may be approved. Draft rules for the levy of water rate will be submitted later on after watching the working of the above instructions for a year.

sd/- x x

/true copy/

Copy of Ref.18982/53.F.P.II, dt.28-11-53, from the Collr. of S.Kanara.

Sub: Irrigation - Major - South Kanara district - Mangalore Taluk - Pavanje dam - collection of water charge - Orders solicited.

N Pavanje The Government sanctioned the construction of a dam at ~~Panje~~ in Mangalore taluk. The work was completed in 1952. As the Government have spent money on the scheme and as the work has to be maintained by the Government, the ryots benefitted by the scheme are liable to pay water charge on the additional extent of land cultivated and the additional crop raised with the aid of water from the irrigation source in question. I have accordingly issued instructions to the Tahsildar concerned to levy and collect water charge adopting the following rate tentatively.

2. Wet lands: No water charge need be levied for the first crop raised on the already existing single crop wet lands. The water charge to be levied on a second crop raised on lands registered as single crop wet will be Rs.5/- per acre. For a third crop on such lands, the water charge will be Rs.2-8-0 per acre.

(ii) Dry lands: When dry lands are newly brought under wet cultivation, the water charge to be levied for the first crop will be Rs.5/- per acre. If a second crop is raised half the above rate (2-8-0) will be charged. When dry lands are newly converted into garden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

3. The levy and collection of water charges are proposed only in respect of the lands benefitted by the dam water. The rainfall in this district in June, July, August and September is generally sufficient to raise a wet crop with the aid of irrigation from any irrigation source. The tentative irrigation rate of water cess mentioned above were fixed after discussion with the Executive Engineer (PWD) S.Kanara.

4. I request that the above tentative instructions issued by me may be approved. Draft rules for the levy of water rate will be submitted later on after watching the working of the above instructions for a year.

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Copy of Ref.A.5.18982/54 dated 28-11-1954 from the Perconal Assistant to Collector in charge, (Collector) South Kanara to the Secretary to the Board of Revenue, Madras.

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Sub: Assessment - Charge for water (South Kanara) Collction of water ces on additional crop and extent - Draft notification - submitted.

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Ref: Board's Ref.H2.No.1491/53 dated 25-3-54 and reminders dated 28-7-54 and 17-11-54. } NC.

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I submit herewith a draft notification under the Madras Irrigation Cess Act, 1865 covering all cases of Major and Minor Irrigation works constructed and old works repaired at Government cost and providing for the rates of water cess to be levied in respect of them.

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DRAFT NOTIFICATION.

The following draft of certain rules which it is proposed to make in exercise of the powers conferred by Section 1 of the Madras Irrigation Cess Act 1865 (Madras Act VII of 1865) is hereby published for general information as required by Section 3 of the Madras Irrigation Cess (Amendment) Act 1900 (Madras Act V of 1900).

Notice is hereby given that the draft will be taken into consideration on or after ..... March 1955 and that any objection or suggestion which may be received with respect thereto from any person before the said date will be considered by the Government of Madras. Objections and suggestions should be addressed to the Secretary to Govt Revenue Dept Fort St. George Madras.

DRAFT RULES.

I

In respect of crops raised by the ryots with the aid of water from the Shiriya Anicut water cess shall be levied at the following rates.

Wet lands: No water charge will be levied for the first crop raised on single crop wet lands. A water charge at Rs.8/- per acre will be levied on a second crop raised on lands registered as a single crop wet. For a third crop on such lands the water charge will be Rs.4/- per acre.

Dry Lands: When dry lands are newly ~~brought~~ brought under wet cultivation the water charge to be levied for the first crop will be Rs.8/- per acre, and if a second crop is raised half the above rate (i.e. Rs.4/- per acre) will be charged. When dry lands are newly converted into garden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

Double crop wet lands: The water charge to be levied on a III crop raised on lands registered as double crop wet will be the rate of water charge fixed for a III crop on a single crop wet land.

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Garden land: The rate of water charge to be levied in respect of gardens on lands registered as single crop wet, will be the same rate as is prescribed for a III crop irrespective of the fact whether they are single or double crop wet lands.

Note: When water is raised by mechanical contrivances or by means of water carried in pots the water cess will be reduced by one fourth.

II.

In respect of crops raised by the ryots with the aid of water from the Palimar Anicut, Ramanchira Dam and Pavanje Dam water cess shall be levied at the following rates.

(a) Wet lands: No water charge will be levied for the first crop raised on single crop wet lands. A water charge of Rs.5/- will be levied per acre on a second crop raised on lands registered as single crop wet. For a third crop on such lands the water charge to be levied will be Rs.2-8-0 per acre.

(b) Dry lands: When dry lands are newly brought under wet cultivation, a water charge of Rs.5/- will be levied for the first crop per acre. If a second crop is raised half the above rate i.e. Rs.2-8-0 willbe charged. When dry lands are newly converted into garden, the water charge will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

Double crop wet lands: The water charge to be levied on a III crop raised on lands registered as double crop wet will be the rate of water charge fixed for a III crop on a single crop wet land.

Garden lands: The rate of water charge to be levied in respect of gardens on lands registered as single crop wet will be the same rate as is prescribed for a III crop irrespective of the fact whether they are single or double crop wet lands.

Note: When water is raised by mechanical contrivances or by means of water carried in pots the water cess will be reduced by one fourth.

III.

In respect of crops raised by the ryots with the aid of water from other minor irrigation works constructed or old worksrepaired at Government cost water cess shall be levied at the following rates.

(a) Wet lands: No water charge will be levied for the first crop raised in single crop wet lands. The

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water charge to be levied on a second crop raised on lands registered as single crop wet will be half the wet assessment of the land. For a third crop on such lands one-fourth the wet assessment will be levied as water charge.

(b) Dry lands:- When dry lands are newly brought under cultivation the water charge to be levied for the first crop will be the difference between the dry assessment and the wet assessment of a similar neighbouring wet land. For a second crop on such lands half the above rate will be charged. When dry lands are newly converted into garden the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on the double crop wet lands in the village.

Double crop wet lands: The water charge to be levied on a III crop raised on lands registered as double crop wet will be one-fourth the wet assessment.

Garden lands: The rate of water charge to be levied in respect of garden on lands registered as single crop wet will be half the wet assessment and that of gardens on lands registered as double crop wet will be ~~be~~ one-fourth the wet assessment.

Note: When water is raised by mechanical contrivances or by means of water carried in pots the water cess will be reduced by one-fourth.

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Copy of Board's Ref.H2.1491/53 dated 20-12-1954.

Sub: Assessment - Charge for water - South Kanara - Collection of water cess on additional crop and extent - Draft Notification - Further report - Called for

Read: From the Collr. of S.Kanara Ref.A5.18982/53 dt. 26-11-53.
-do- 27718/52 dt. 28-11-53.
-do- 22449/52 dt. 28.11-53.
-do- 18982/54 dt. 28-11-54.

The Collector has reported that the tentative rates referred to by him have been fixed after discussion with the E.E. P.W.D.,. The details about the basis on which these rates were fixed have not been furnished. The Collector is requested to report the basis on which the water rates were fixed at Rs.8 and Rs.4 in the case of Shiriya Anicut and Rs. 5 and Rs.2-8-0 in the case of Pahimar Anicut, Ramachira dam and Pavanje dam. The total cost of each scheme, the total extent of 1st, 2nd and 3rd crops as the case may be under the different classes of lands and the percentage of return adopted for arriving at the water cess should be furnished.

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2. The Collector has prpposed water rates only for the 1st and 2nd crops on dry lands. He is requested to state whether rates for third crops need not be fixed for dry lands and if necessary he is requested to propose suitable rates for third crops on dry lands.

3. In the case of dry lands converted into garden the difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village is proposed by the Collector as water cess. When dry lands are converted into gardens the rates of assessment payable on the lands have to be fixed with reference to the rates prevailing in adjacent gardens according to para 22 of the Resettlement Notification. The increased rates of assessment will represent the State's share of the income for the land. It is desirable xxx that the charge for water supplied from a Government Irrigation work is fixed separately at a specified rate. He is therefore requested to state, whether the assessment may not be fixed separately for garden lands with reference to para 22 of the Resettlement Notificaion and whether water cess may not be fixed separately and if so to suggest a suitable rate.

4. The Collector has proposed a water rate of Rs.4/- per acre for gardens on lands registered as single crop or double crop wet. According to para 11(b) of the Resettlement Notification approved in G.O. 42 Rev. dated 5-1-35 transfers from wet to garden will not be allowed. It is not known how such single crop wet and double crop wet converted as garden lands are assessessed and whether the single crop wet and double crop wet rates are higher than garden rates that would be fixed in such cases. The Collector is requested to report whether garden cultivation will not be requiring water for a longer period than two wet crops and whether it is not necessary to fix a higher rate of water charge for garden on single crop wet than garden cultivation on double crop wet. The Collector is requested to state whether instead of a common rate of Rs.4/- per acre proposed by him different rates for gardens on single crop wet and double crop wet may be fixed.

5. In the case of M.I. works or old works repaired whether instead of ½ wet assessment or ¼ wet assessment, a specified amount of water cess may be fixed as xxxx that is a more suitable form of levy under the Madras Irrigation Cess Act.

6. The Collector is also requested to report the result of the working of the water xxxx rates for the past one year and also to state whether any charges in the rates may be given effect to from any earlier fasli or from the current fasli.

The Collector is requested to treat this reference as specially urgent and send his report to reach the Board on or before 5-1-1955 positively.

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Copy of Ref.A5.31440/54 dated 22-4-55 from the Collector of South Kanara to the Secretary, Board of Revenue, Madras.

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Sub:

Ref: This Office Ref.F.P.I.18982-53 dt. 26-11-53, 28-11-53.
-do- 27718-52 dt. 28-11-53.
-do- 22449-52 dt. 28-11-53.
-do- Ref.A.5.18982-53 dt. 28-11-54.
Board's Ref.He.1491-54 dt. 20-12-54 and D.O. reminder dt. 6-4-55.

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The further particulars called for in the Board's reference cited are furnished below:--

Para I: In this District first crop is a rain-fed crop and no water from Irrigation source is required for it The particulars of the total extent of 2nd crop and 3rd crop raised with the aid of the water from the Shiriya Anicut, Ramanachira Dam, Pavanje Dam and Palimar Dam are noted below against each scheme. The Executive Engineer, P.W.D., who was asked to furnish the final cost of each of these schemes has not yet furnished this information. The cost of each of these schemes, including direct and indirect charges as seen from the files of this office are noted against each work.

S.No.	Name of the work.	Total cost of the scheme.	Total extent under II Crop A.	C.	III Crop. A.	C.
1.	Shiriya Anicut.	Rs.6,19,700/-	407.02		99.69	
2.	Ramachira Dam.	Rs. 52,100/-	87.08		18.56	
3.	Palimar Dam.	Rs.2,54,230/-	164.05		279.34	
4.	Pavanje Dam.	Rs. 91,075/-	70.27		28.83	

Irrigation being a new item of work there were no registered Irrigation sources in this District with determined ayacuts under each source. The levy of water cess or betterment fee was therefore, not in vogue in this District. The tentative water rate of Rs.8/- and Rs.4/- for 2nd and 3rd crops respectively in the case of Shiriya Anicut and Rs.5/- and Rs.2-8-0. for 2nd and 3rd crops respectively in the case of Ramanchira, Palimar and Pavanje Dams were fixed by the then Collector Sri C.A. Ramakrishnan, I.C.S., . These rates are said to have been arrived at after discussion with the then Executive Engineer, P.W.D., at the Irrigation Conference held in March 1953. His successor Sri A, Mahalingam Chettiar, I.A.S., is also reported to have discussed the matter again with the Executive Engineer P.W.D., and the latter is reported to have agreed to the rates proposed above. No other information is available in the records maintained in this office regarding the basis on which these rates were arrived at. The Executive Engineer, P.W.D., who was

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consulted in the matter reports that in Shiriya Anicut water is supplied by direct flow whereas in the case of the other three works, they are only salt water exclusion dams and that the benefit derived from the former being greater; he presumes that the water rate for lands benefited from Shiriya Anicut was fixed higher. The cost of Shiriya Anicut is also comparatively much more than the other 3 irrigation works. It is, therefore, reasonable that a higher water rate should be fixed for lands benefited by Shiriya Anicut than the ayacut lands of the remaining 3 works. The tentative rates mentioned above, therefore, do not appear to have been adopted according to the percentage of return expected from each scheme or on any other basis. These schemes were executed under Grow More Food Schemes, and the percentage return was not considered very important. However, these rates were agreed to by the ryots when the schemes were sanctioned.

Para 2: Third crop on dry lands is not ordinarily raised with the aid of these schemes. However the Executive Engineer is of the opinion that a rate equivalent to half the rate for 2nd crop may be fixed for III crop in dry lands. This works out to Rs.2/- per acre in the case of Shiriya Anicut and Rs.1-4-0, in the case of Ramachira, Palimar and Pavanje Dams. This rate is reasonable and it is recommended for adoption, wherever necessary.

Para 3: All occupied dry lands containing the required number of bearing garden trees are converted and registered as Garden according to para 22 of the Resettlement Notification, when the trees become mature and yield. It takes some time for the garden trees to bear and during this period they derive benefit from the Government Irrigation Sources. It is, therefore, necessary in such cases, that a separate water cess is charged on such lands. The difference between dry assessment and the highest rate of assesment on double crop wet lands in the Village or in the neighbouring village is therefore proposed as water rate over and above the garden rate of assessment.

Para 4: According to para 11(b) of the Resettlement Notification transfers from wet to garden will not be allowed. In some cases the garden rates are higher than the single crop wet rates but the garden rates are not higher than the double crop wet rates. The garden cultivation will be requiring water for a period seven months in a year, irrespective of the class of wet lands converted into garden. The supply of water from the irrigation source for a period of seven months to a ryot in the required season will enable him to raise both II and III crops on wet fields. On this basis on the lands irrigated by the Shiriya Anicut a flat rate of Rs. 12 (8 + 4) per acre in respect of

contd.7.

of single crop wet lands converted into garden lands and a sum of Rs.4/- per acre in respect of double crop wet lands converted into garden may be fixed. As regards the lands irrigated by Ramanchira, Palimar and Pavanje Dams a flat rate of Rs. 7-8-0 (5 + 2-8-0) per acre may be levied in respect of single crop wet lands converted into garden and of Rs.2-8-0 per acre in respect of double crop wet lands converted into garden, provided there is water supply throughout the II and III crop seasons.

K Para 5: The tanks in this District were repaired under the Tank Improvement Schemes. In most cases water is taken to the ayacut lands by lift or other mechanical contrivances. In such cases a water rate of Rs.2/- per acre per crop may be fixed. In respect of lands which get the benefit of water by direct flow from such repaired tanks, double the above rate i.e. Rs.4/- per crop per acre may be fixed.

Para 6: In respect of Shiriya Anicut, the levy of water cess may be given effect to from Fasli 1361 as the water cess in this case is being collected from that fasli. In respect of the other works the levy of water cess may be given effect to from Fasli 1363.

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RA 4.8.55

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Copy of Board's refce.3007/55-9 dated 20-6-55:-

Sub:- Irrigation- Minor- South Kanara D- Tanks and spring ponds etc- repaired by F.P.Dept- Registration as M.I. sources- further information called for-

Read:- Board's refce.H.3007/54-3 d/ 30-10-54.

From the Collector of South Kanara, R.Dis.7988/54 d/ 10-5-55

Reference:-

In his letter cited the Collector has recommended 43 spring ponds and tanks for registration as Minor Irrigation sourced. In three cases he has stated that there is scope for additional yield or that there is assured supply or that large amount has been spent on the work and that therefore the spring pond or tank may be registered as M.I.source. In the remaining 40 cases he has not furnished reasons for registration as M.I.sources. Each case has to be examined and decided.

2. The attention of the Collector is invited to his letter Ref.1982/53-F.P.I dated 26-11-53 and the correspondence ending with his letter Ref.A.5.31440-54 dated 22-4-55. It is proposed to levy water cess only on additional extents irrigated or additional crops raised. The additional revenue expected to be realised in respect of some of these 43 cases is very small being less than Rs.10/- or nil. The question of registering the ponds or tanks largely depends upon the point whether it is worthwhile incurring expenditure on their maintenance in future in view of the poor revenue realised, The Collector is requested to report on the following points:-

(i) In Col.7 of the statement submitted with his letter cited the Collector has furnished the probable expenditure that will have to be incurred for maintenance as Rs.300/- Rs.500/- etc. It is not clear whether this amount represents the amount required for immediate further repairs to the spring pond or tank or whether it represents the sum annually required for maintenance in future. If such amounts are to be incurred annually for maintenance it is definitely not worthwhile in many cases to register them as M.I.sources yielding a revenue of a few rupees. The Collector is requested to report whether the amounts furnished in Col.7 is the annual expenditure required for maintenance in future for each work or whether it is only a sum required for immediate further repairs only.

ii) Normally in the case of M.I.Sources in other ryotwari areas the expenditure on maintenance of M.I.works is limited to the amount of revenue realised from the ayacut of tank in 10 years. The principle underlying is that generally a M.I.tank requires repairs once in ten years and that the expenditure on repairs will be made good by the revenue(wet assessment and water cess) realised for 7 years and that the interest on the sum incurred by the Government will be made good by the revenue realised in the remaining three years. In South Kanara the wet assessment does not include any charge for water supplied from a Government source. Hence only the additional revenue now expected has to be

taken into account. The Collector is therefore requested to report the probable period in which each spring pond or tank will require repairs if they are to be maintained in a proper condition may be adopted as 10 years or any other period and if so to furnish the probable amount that will be required for very such period for maintenance of each tank or pond. No detailed examination would be made for the purpose. The information may be furnished with the experience so far gained and the information available.

3. The spring ponds and tanks were reported to have been repaired under the Tank Improvement and the M.I. Schemes. The Collector is requested to report specifically under which scheme these works were executed. If they were executed under the Madras Irrigation tanks (Improvements) Act XIX of 1949 the cost of repairs may be recovered from the Owners of the land in a proportion to be fixed. Hence the reason given that a spring pond may be registered as M.I. source because a large sum has been incurred by Government may not hold good. The Collector is requested to clarify the position and state whether any action was taken to recover the cost

4. The Collector is requested to furnish information on the above points and recommend specifically as to whether any and if so which of the spring ponds and tanks may be registered as M.I.source with reference to the points raised or on account of any other special reasons which he considers necessary.

This may be treated as urgent and reply sent in two weeks.

(sd) E.S. Sivasubramaniam,
Asst.Secretary.

To the Collector of South Kanara.

(True copy)

S-No.	Name of the tank or spring pond	Survey Number	Extent and number of crops irrigated prior to repairs.	Additional extent and No. of crops after repairs	Probable additional revenue expected, additional amount on the existing water cess on the new area.	Probable expenditure that will have to be incurred for maintenance.	Reasons for inclusion in the list of Registered Minor Irrigation sources.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MANGALORE TALUK.						
1.	Tank in Mudushedde village	38/8	II & III 12.36	NIL	NIL	Rs.300	Repaired by F.P.Dept. for sides and bund not reveted. May be registered.
2.	Spring pondin Kanjar village	149/15A	17.00 II 2-69 I & III crop	0.4 II Crop	Rs.0-14-0	Rs.300	There is scope for additional yield. May be registered.
3.	-do-	83/14	6.79 II crop	NIL	NIL	Rs.300	-do-
4.	Spring pond in Baikampadi village	45/11	5 II crop	0.5 III crop	Rs.6-10-0	Rs.200	Spring pond. May be registered.
	KASARGOD TALUK.						
5.	Tank in Koipady village	4 46	57 II crop	...	...	Rs.300	Not remunerative. May be registered considering the large amount of Rs.9400/- spent on i
6.	Tank in Arikady village	114/5	13.35 II crop	...	...	Rs.200	May be registered as there is assured supply of water for 2nd crop.
	UDIPI TALUK						
7.	Spring pondin Vandderse village	15/4	12.99 II crop	0.80	Rs.4-8-0	,,,	No reasons assigned but the Collector recommends that this may be registered.
8.	Spring pondin Hosala village	48/2	31.17 II crop	...	...	...	No reasons assigned but the Collector recommends that this may be registered.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Udipi taluk (contd)							
9.	Spring pond in Tose east village	183	4.25 II crop	0.93 II crop	Rs.2-6-0	Rs.200	No reasons given. Collector recommends that this may be registered.
10.	Spring pond in Meelavar	111/8	..	1.50 II crop	Rs.3-6-0	Rs.200	No reasons given. The Collector recommends that this may be registered.
11.	Spring pond in Malpudi village	4/4	0.30 II crop	0.71	Rs.2-6-0	Rs.200	Recommended for registration.
12.	Spring pond Vander village	65	15.0 II crop	2.84 II crop	Rs.13-13-6	Rs.300	-do-
13.	Spring pond Hosalla village	9	13.18 II crop	3.00 II crop	Rs.14-10-0	Rs.300	-do-
14.	Spring pond Shirva village	324/31	5.04 II crop	NIL	NIL	Rs.300	-do-
15.	spring pond Nilavar village	139/1	NIL	5.00 II crop	Rs.22-2-0	Rs.200	-do-
16.	Spring pond Shirva village	405/8	2.16 II crop	NIL	NIL	Rs.200	-do-
17.	Spring pond Shirva village	472/1	35.11 second crop	2.48 II crop	Rs.11-0-0	Rs.300	-do-
18.	-do-	522/2	46.38 II crop	3.00 II crop	Rs.13-5-0	Rs.300	-do-
19.	Spring pond Nadasak village	122/8A	55.48 II crop	4.15	Rs.35-5-0	Rs.300	-do-
20.	-do- Bella village	318/2	40.70 II crop	1.48 II crop	Rs.6-9-0	Rs.200	-do-
21.	-do- -do-	282/1	36.70 II crop	2.30 II Crop	Rs.10-13-0	Rs.200	-do-
22.	Tank Kalthoor village	108	40.44	3.00 II crop	Rs.146	Rs.500	-do-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23.	Spring pond in Badar village	102	137.34 II crop	3.57 II crop	Rs.15-13-0	Rs.300	Recommended for registration
24.	Spring pond Kidiyoor village	75/5	13.62 II crop	2.16	Rs-9-9-0	Rs.200	-do-
25.	Spring pond Karganpaddy village	26/7	NIL	1.00 II crop	Rs.4-7-0	NIL	May be registered Consists of bund sluice and surplus escape
26.	Spring pond Katoingeri village	61/1	44.51 II crop	5.26 II crop	Rs.23-3-9	Rs.300	Recommended for registration.
27.	Spring pond Herger village	69/4	18.42 II crop	3.17 II crop	Rs.15-0-0	Rs.200	-do-
28.	Tank Muskibail in 17 Hiradv village	80/1C	20.50 I crop 17.88 II crop	NIL	NIL	50/year	-do-
COONDAPUR TALUK:							
29.	Tank in Bastoor village	240	35.31 II crop	2.80 II crop	Rs 12-4-0	Rs.300	-do-
30.	Tank in Tallor village	37.1	26.27 II crop	4.00	NIL	Rs.300	-do-
31.	Tank in Kundabavandadi	115/1	12.99 II crop	NIL	NIL	Rs.300	-do-
32.	Tank in Asedur village	18	5.11 II crop	4.00	Rs.7-6-0	Rs.200	-do-
33.	Tank in Siddapoor village	167/2	2.86 II crop	59.58 II	Rs.91-14-0	Rs.200	-do-
34.	Tank in Kundaparandady	88	16.92 II crop	NIL	Rs.2-3-0	Rs.200	-do-
35.	Spring pond Paduvavi village	82/4	NIL	29.28 II crop	Rs.129-10-9	Rs.100	-do-
36.	Tank in Hosangadi village	85	64.00 NIL	4.00	NIL	Rs.200	-do-
37.	Tank in Japthy village	246/4	54.27 II crop	1.20 II crop	Rs.5-5-0	Rs.150	-do-
38.	Tank in Hanbady Mandady village	32/1	65/56 II crop	NIL	Rs.58-6-0	Rs.150	-do-
39.	Tank in Molahalli village	251	44.92 II crop	1.42 II crop	Rs.3-9-0	Rs.200/-	-do-

RN 4/1/85

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Coondapur taluk (contd.)							
40.	Tank in Baikoor village	136/9	34.71 II crop	0.93 II crop	Rs.4-2-0	Rs.300/-	Recommended for registration.
41.	Tank in Halnad village	59	51.85 II crop	NIL	NIL	Rs.200/-	-do-
42.	Tank in Hendaly Mandaly village	199/2	13.80 II crop	NIL	NIL	Rs.200/-	-do-
43.	Spring pond Madamakki village	64/4	29.91	20.05	Rs.10-4-0	Rs.100	-do-

RN 4-8-55 A-8-rvv. 26.7.

E.P. Sivasubramanyam 4-8-55
RN for Secretary
4-8-55

Pl. issue with encl. by 13.12.55
NF - 9.2.56
ER. 21.2.56

Revenue (H) Dept.

Memo No.65830-H/55-6 Dt. 13-12-55

Sub: Assessment - Charge for water - South Kanara District - Shiriya anicut, Phalimar anicut, Ramanchira, Pavanje dams and some tanks and ponds - Collection of water cess on additional crops and extents - Draft Notification - ~~Submitted~~ Published

Ref; From the Bd. of Rev. B.P.Mis.927, dated 25.7.55.

The Govt. approve the draft Notification submitted by the Board of Rev. with its reference cited, containing the rules for the levy of water cess in respect of crops raised by the ryots on addl. extent of land or in respect of addl. crops raised with the aid of water from the Shiriya Anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and from other M.I. works constructed, or old works repaired, at Govt. cost in S.Kanara Dt.

2- The appended notification will be published in English in the Fort St. George Gazette and in Kannada in the S.Kanara Dt. Gazette.

3. The Bd. of Rev. is requested to report after the expiry of the time allowed for filing objections and suggestions, whether any objections or suggestions have been received in respect of the notification appended, and if so, to submit them to the Govt. together with its remarks thereon.

7-9-55 8955 14/9/55 15/9/55

The Bd. of Rev. (L.R.)
The Collr. of S.Kanara.
The C.E.(I).
Controller of Stationery and

2 2 6

To The Senior Translator to Govt. (Para 2 ~~&~~ Appendix only) to provide a Kannada Translation to the Controller of Stationery and Printing.

APPENDIX
Notification:

L H.E. pp.6-7 c.f. J

14/9/55

27.

Revenue Department
***

ındum No.65830-H/55-6 dated 13th December 1955.

Sub: Assessment - Charge for water - South Kanara District - Shiriya anicut, Phalimar anicut, Ramanchira, Pavanje dams and some tanks and ponds - Collection of water cess ~~x~~ on additional crops and extents - Draft notification - Published.

Ref: From the Board of Revenue B.P.Mis.927, dt.25.7.55.

The Government approve the draft Notification submitted by the Board of Revenue with its reference cited, containing the rules for the levy of water cess in respect of crops raised by the ryots on additional extent of land or in respect of additional crops raised with the aid of water from the Shiriya Anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and from other Minor Irrigation works constructed, or old works repaired, at Government cost in South Kanara District.

2. The appended notification will be published in English in the Fort St. George Gazette and in Kannada in the South ~~x~~ Kanara District Gazette.

3. The Board of Revenue is requested to report after the expiry of the time allowed for filing objections and ~~xxxxxxxxx~~ suggestions, whether any objections and suggestions have been received in respect of the notification appended, and if so, to submit them to the Government together with its remarks thereon.

C.V.R. Panikar,
Deputy Secretary to Government.

To The Board of Revenue (L.R.)
" The Collector of South Kanara.
" The Chief Engineer (Irrigation).
" The Controller of Stationery and Printing for Publication (Para 2 and Appendix only).
" The Senior Translator to Govt. (Para 2 & Appendix only) to provide a Kannada Translation to the Controller of Stationery and Printing.)

Forwarded :: ~~xxxxxxx~~ By Order.

MB:16.12.

Superintendent.

28

Annexure to pp 678-679 Rules supplement Part I F.S.G.I. 9.2.56

APPENDIX

Notification.

The following draft of certain rules which it is proposed to make in exercise of the powers conferred by section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865) is hereby published for general information, as required by section 3 of the Madras Irrigation Cess (Amendment) Act, 1900 (Madras Act V of 1900).

Notice is hereby given that the draft will be taken into consideration on or after the Fifteenth February 1956 and that any objection or suggestion which may be received with respect thereto from any person before the said date will be considered by the Government of Madras. Objections or suggestions should be addressed to the Secretary to the Government, Revenue Department, Fort St. George, Madras.

The rules hereby proposed to be made shall be deemed to have come into force from Fasli 1364.

RULES.

In respect of crops raised by the ryots ~~of~~ on additional extent of land or in respect of additional crops raised, with the aid of water from the Shiriya Anicut, Palimar ~~anicut~~ anicut, Ramanchira dam, Pavanje dam or from any other Minor Irrigation works constructed or old works repaired at Government cost in South Kanara district, water cess shall be ~~to~~ levied at the following rates, ~~viz~~ namely:-

Name of irrigation works.	Particulars of crops;		Rates of water cess per acre.
I. Shiriya Anicut	(a) Single crop wet lands :	Second crop	Rs. 8-0-0
		Third crop	Rs. 4-0-0
	(b) Double crop wet lands.	Third crop	4-0-0
	(c) Dry lands	First wet crop	8-0-0
		Second wet crop	4-0-0
		Third wet crop	2-0-0
	(d) Gardens on lands registered as	Single crop wet	12-0-0
		Double crop wet	4-0-0
	(e) Dry lands converted into garden	Difference between the dry assessment and the highest rate of assessment on double crop lands in the village or in the neighbouring village.	

II. Phalimar anicut Ramanchira dam, Pavanje dam:

(a) Single crop wet lands:		
Second crop		Rs. 5-0-0
Third crop.		2-8-0
(b) Double crop wet lands:		
Third crop.		2-8-0

Contd...

Name of irrigation works:	Particulars of crops.	Rates of water cess per acre.
	(c) Dry lands:	
	First wet crop	Rs. 5-0-0
	Second wet crop	2-8-0
	Third wet crop	1-4-0
	(d) Gardens on lands registered as:	
	Single crop wet	7-8-0
	Double crop wet	2-8-0
	(e) Dry lands converted into garden	Difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

III. Minor Irrigation works constructed or old works repaired at Government cost:

Wet, dry or garden lands: Rs.4 per acre per crop standing on ground for less than six months.

Rs.6 per acre per crop standing on ground for more than six months.

Note (i) A list of Minor Irrigation works to which rule III above shall apply will be published in the District Gazette.

Note (ii) When water is raised by mechanical contrivances or by means of water carried in pots, the water cess will be reduced by one-fourth.

(True Copy)

ME:16.12.

Superintendent.

Revenue Department.

Subject; Assessment- charge for water- South Kanara Dt- Shiriya Anicut- Palimar aniaut, Mamachira Pavanje Dams and some tanks and ponds .- collection of water cess on additiona crops and extents - draft notification- publication- report - submitted-

---

L.Dis.H.2.7724/55

Madras.
From dated 27-2-56

Sri V.N. Kudva, I.C.S., Commr. of Land Revenue, C.T. & Prohibition.
Sri P. Sivasankaran Pillai, I.A.S., Secretary, Board of Revenue, Madras.

Read:-

i. Government Memo.No.65830-H/55-6 Rev. dept.dated 13-12-55.

ii. From the Collector of South Kanara D.Dis.220/56 dated 15-2-56:-

Ref:- Board's H.7724/55-1 dated 26-12-55.

The Kanada Translation of the notification appended to Government Memo.No. 65830-H/55-6 dated 13-12-55, has been published in the South Kanara Dt. Gazette, extraordinary issue No.5 dated 10-2-56.

2. No objection and suggestions have been received in response to the notification in this district so far.

(sd) xx
for Collector.

---

p.t.o.

31

-2-

Submitted to Government.

2. The Ex.reminddr dated 21-2-56 is resubmitted to Government.

for Secretary.

To the Secretary to Govetnment, Revenue Dept.
(with their Ex.Reminder dated 21-2-56.)

amk. 28/2.

G.F. 98— 123,366— 9-1-58.

Revenue DEPARTMENT.

REMINDER. Irrigation Branch

To THE Board of Revenue

(L.E).

1/1227

I ~~have the honour to invite~~ am directed to invite attention to Govt Memo

No. 65884 [illegible] dated [illegible].55. and ~~to request that the reply to it may be expedited~~ request that this reminder may be returned at once with information as to—

BOARD OF REVENUE
24 FEB 1958
MADRAS

(1) the stage at which the matter now is, and
(2) the date by which a reply may be expected, ~~and~~
~~(3) the circumstances which have caused the delay~~

Office Revenue Secretariat

Station Madras-9

Dated 21/2/58

J. Sundaram
21/2/58
Signature.
for Under Secretary to Govt
Designation.
21.2.58

SUBJECT.

Assessment- charge for water - South Kanara dt - Shiriya anicut, Phaliman anicut, Ramanchira parangi dams and some tanks and ponds- collection of water cess [P.T.D.] on addl crops and extent - Draft notification published.

Revenue Dept.

Read:

From the Bd. of Rev. B.P.Mis.927, dt.25.7.55.
Govt. Memo No.65830-H/55-6, Rev., dt.13.12.55.
From the Bd. of Rev. L.Dis.H2.7724/55 dt.27.2.56.

Press No. 1792 Dt. 3-5-56

The appended notification will be published in English in the Fort St. George Gazette and in Kannada in the South Kanara Dt. Gazette.

15.3.56 16/3/56. 15/3/56 16/3/56

To To The Bd. of Rev. (L.R.)
" The Collr. of S.Kanara.
" The C.E.(I).
" The Controller of Stationery and Printing for Publication.
" The Senior Translator to Govt. to provide a Kannada Translation to the Controller of Stationery and Printing.

copy to P.W. dept
copy to A(FP) ~~S~~ dept

S/8-2

CENTRAL DESPATCH BRANCH
Van. Post.
Despatched by Regd. Post Messenger
Despatcher
Date 195

Appendix
Notification:

In exercise of the powers conferred by Section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), the Governor of Madras hereby makes the following rules for the levy of water cess on additional crops and extents under Shiriya anicut, Palimar anicut, Ramanchira dam, Pavanje dam and other Minor Irrigation works constructed or old works repaired at Govt. cost in S.Kanara Dt., the same having been previously published as required by Section 3 of

Contd...

35

the Madras Irrigation Cess Amendment

Act, 1900 (Madras Act V of 1900).

The rules duly made shall be deemed to have come into force from fasli 1364.

Rules.

[H.E. the rules on pp. ~~6-7~~ 28-29 c.f.]

15.3.52

15/3/52.

36

(Abstract)

Assessment - Charge for water - (South Kanara) - Shiriya Anicut, Phalimar Anicut, Ramanchira dam, Pavanje dam and other xxxxx Minor Irrigation works constructed or old works repaired at Government cost - Collection of water cess on additional crops and extents - Rules published.

Revenue Department

G/O.Ms.No.1792 Dated the 3rd May 1956.

Read the following:-

From the Board of Revenue D.P.Mis.927, dated 25.7.55.
Govt. Memo No.66330-H/55-6 Revenue, dated 13.12.55.
From the Board of Revenue L.Dis.H2.7724/55 dated 27.2.56.

O R D E R:

The appended notification will be published in English in the Fort St. George Gazette and in Kannada in the South Kanara District Gazette.

(By Order of the Governor)

C.V.K. Panikar,
Deputy Secretary to Government.

To The Board of Revenue (L.R.)
" The Collector of South Kanara.
" The Chief Engineer (Irrigation).
" The Controller of Stationery and Printing for publication.
" The Senior Translator to Government to provide a Kannada Translation to the Controller of Stationery and Printing.
Copy to Public Works Department.
Copy to Ag. Section (F.P.) Department.

True Copy :: Forwarded :: By Order.

25.5.56. Superintendent.

Appendix
Notification:

In exercise x of the powers conferred by section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), the Governor of Madras hereby makes the following rules for the levy of water cess on additional crops and extents under Shiriya anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and other Minor Irrigat works constructed or old works repaired at Government cost in South Kanara district, the same having been previously published as required by section 3 of the Madras Irrigation Cess Amendment Act, 1900 (Madras Act V of 1900). The rules hereby made shall be deemed to have come into force from fasli 1364.

RULES

In respect of crops raised by the ryots on additional extent of land or in respect of additional crops raised, with the aid of water from the Shiriya Anicut, Phalimar anicut, Ramanchira dam, Pavanje dam or from any other Minor Irrigation works constructed or old works repaired at Government cost in South Kanara district, water cess shall be levied at the following rates namely:-

Contd...

(Abstract)

Assessment - Charge for water - (South Kanara) - Shiriya Anicut, Phalimar Anicut, Ramanchira dam, Pavanje dam and other xinor Minor Irrigation works constructed or old works repaired at Government cost - Collection of water cess on additional crops and extents- Rules published.

Revenue Department

G.O.Ms.No.1792 Dated the 3rd May 1956.

Read the following:-

From the Board of Revenue B.P.Mis.927, dated 25.7.55.
Govt. Memo No.65330-H/55-6 Revenue, dated 13.12.55.
From the Board of Revenue L.Dis.H2.7724/55 dated 27.2.56.

O R D E R:

The appended notification will be published in English in the Fort St. George Gazette and in Kannada in the South Kanara District Gazette.

(By Order of the Governor)

C.V.R. Panikar,
Deputy Secretary to Government.

To The Board of Revenue (L.R.)
" The Collector of South Kanara.
" The Chief Engineer (Irrigation).
" The Controller of Stationery and Printing for publication.
" The Senior Translator to Government to provide a Kannada Translation to the Controller of Stationery and Printing.
Copy to Public Works Department.
Copy to Aji Section (F.P.) Department.

True Copy :: Forwarded :: By Order.

HE:3.5. Superintendent.

Appendix
Notification:

In exercise x of the powers conferred by section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), the Governor of Madras hereby makes the following rules for the levy of water cess on additional crops and extents under Shiriya anicut, Phalimar anicut, Ramanchira dam, Pavanje dam and other Minor Irrigat works constructed or old works repaired at Government cost in South Kanara district, the same having been previously published as required by section 3 of the Madras Irrigation Cess Amendment Act, 1900 (Madras Act V of 1900). The rules hereby made shall be deemed to have come into force from fasli 1364.

RULES

In respect of crops raised by the ryots on additional extent of land or in respect of additional crops raised, with the aid of water from the Shiriya Anicut, Phalimar anicut, Ramanchira dam, Pavanje dam or from any other Minor Irrigation works constructed or old works repaired at Government cost in South Kanara district, water cess shall be levied at the following rates namely:-

Contd...:

Name of irrigation works.	Particulars of crops.		Rates of water-cess per acre.
I. Shiriya Anicut	(a) Single crop wet lands	Second crop	Rs. 3-0-0
		Third crop	Rs. 4-0-0
	(b) Double crop wet lands	Third crop	Rs. 4-0-0
	(c) Dry lands.	First wet crop	* 3-0-0
		Second wet crop	* 4-0-0
		Third wet crop	12-0-0
	(d) Gardens on lands registered as	Single crop wet	12-0-0
		Double crop wet	4-0-0
	(e) Dry lands converted into garden	Difference between the dry assessment and the highest rate of assessment on double crop lands in the village or in the neighbouring village.	

II. Phalinar anicut Ramanchira dam, Payanis dam:

(a) Single crop wet lands:

Second crop	Rs. 5-0-0
Third crop	Rs. 2-3-0

(b) Double crop wet lands:

Third crop.	Rs.2-3-0

(c) Dry lands:

First wet crop.	Rs. 5-0-0
Second wet crop	Rs. 2-3-0
Third wet crop	Rs. 1-4-0

(d) Gardens on lands registered as:

Single crop wet	Rs. 7-3-0
Double crop wet	Rs. 2-3-0

(e) Dry lands converted into garden:

Difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

III. Minor Irrigation works constructed or old works repaired at Government cost:

Wet, dry or garden lands: Rs.4 per acre per crop standing on ground for less than six months.

Rs. 6 per acre per crop standing on ground for more than six months.

Note (i) A list of Minor Irrigation works to which rule III above shall apply will be published in the District Gazette.

(ii) When water is raised by mechanical contrivances or by means of water carried in pots, the water cess will be reduced by one-fourth.

Supdt.-

Sectt. II-22—7,000—8-11-49.

PRESS SLIP.

~~ORDINARY.~~ URGENT (a). SPECIAL (a).

Revenue DEPARTMENT.

59517

Current No. 65830H/55, dated 6.8.1955

G.O. No. 1792, dated 3.5.1956

Number of MS. pages sent (b) Correspondence 12 pages (c) ADRA Notes

Brief subject. Assessment- charge for water - (South Kanara) Shiriya Anicut, Phalguni Anicut, Ramachandra dam, Paranje dam and other P.W.D works constructed or repaired at Govt cost - collection of water cess on addl crops and extent - Rules framed

(d) Number of copies required when struck off (*not including copies for volumes and editors' table which are retained in the Press*). (1)	"Press" copies to supply on requisitions for purchase by the public. (2)	Complete correspondence and orders. (3)	Notes. (4)
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Total					
Spare copies. The Board of Revenue (LR)		13		✓	
The Collector of S. Kanara		20		✓	
The C.E. (I)		5		✓	
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(c) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

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INSTRUCTIONS FOR THE PRESS.

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CENTRAL DESPATCH BRANCH
Dated 28 6 56
Despatcher's Initials

TO PRESS, MADRAS.

A

Please send proof in duplicate. The papers have been carefully edited.

.....Clerk.
7.6.56.

.....Supt.
8/6/56

B

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Type may be released ~~at once.~~ after usual interval.

.....Clerk.
29.6.56.

.....Supt.
29/6/56.

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.....Clerk.

.....Supt.

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Certified that the number of copies indented for is ~~absolutely necessary~~ the minimum required and that it has been fixed with due regard to ~~economy~~. the prevailing paper shortage.

V K C Sambandam
8/6/56
Under Secretary to Govt,
Revenue dept.

7.6.56

IN BY THE PRESS 8/6/56.

Diary.	Initials of Press official.
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First proof furnished on ..... 26/6/57.	
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Revised proof furnished on	
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Final copies supplied on ..... 2/7/57.	

(C.No.65830-H/55)

Revenue (H) Dept.

Sub: Assessment - Charge for water - South Kanara District - Shiriya anicut, Phalimar anicut, Ramanchira, Pavanje dams and some tanks and ponds - Collection of water cess on addl. crops and extents - Draft Notification - ~~Submitted~~.

Ref: From the Bd. of Rev. B.P.Mis.927, dt.25.7.55.

To U.S.

Please see the Board's reference in the c.f.

2. The Bd. has submitted proposals for issue of draft notification under the Madras Irrigation Cess Act VII of 1865 fixing the rates of water cess to be levied under the Shiriya anicut, Pavanje dam, Phalimar anicut, Ramanchira dam and certain M.I.works constructed or old works repaired at Govt. cost in S.Kanara district. In S.Kanara district, there were no Govt. irrigation works financed or maintainted by the Govt. They were not registered as irrigation sources with determined ayacuts under each source. The classification of wet lands in this district indicates that the land was levelled, bounded and adapted for cultivation of paddy. The assessment on the wet lands represents only the State's share of the income from the land and does not include any charge for water. No water cess was levied so far in the S.Kanara district under the Madras Irrigation Cess Act for water taken or used from the rivers, tanks, etc.

3. Only recently, some works referred to above were executed by the Food Production Department. According to the Resettlement Notification, the Govt. may alter or revise the classification of the lands and impose addl. assessment during the currency of the Resettlement where the lands have been included in the ayacut of any irrigation work which may be constructed by the Govt. during the currency of the resettlement. The resettlement will be in force in

Contd...

this district upto 1964-65. Reclassification of lands can be done only in the case of construction of irrigation sources and not in the case of repairs to existing ones. ~~The four works referred to~~ In Govt. Memo Nos.44720-H/50-2 Rev., dt.8.9.50 and 55103-H/50-2, Rev., dt.2.11.50, it was held that under the terms of the Resettlement Notification of the S.Kanara District, appended to G.O.No.42 Rev., dt.5.1.1935, the classification of the lands cannot be altered during the currency of the Resettlement.

4. The Bd. has examined the question whether there is any need for a separate legislation to enable the levy of water cess in respect of S.Kanara Dt. as under the Malabar Irrigation Works (Construction and Levy of Cess) Act, 1947. The Bd. observes that there is difference in the position between Malabar and S.Kanara Dt. In Malabar the beds of rivers and streams (non tidal and ~~they~~ non navigable) belong to the jenmi and they have, therefore, a natural right to take water from these sources free of water cess. But in the case of S.Kanara Dt. the Bd. states that there is a general presumption, that the forests and immemorial waste lands, not exclusively occupied by any person or body of persons, is the property of the Govt. and that this will apply to all porambokes including river beds. The wargdar in S.Kanara Dt. has been treated in the same way as any ryotwari pattadar and no claims to river beds have been recognised. The river beds and other porambokes in S.Kanara Dt. are therefore considered as belonging to the Govt. The Govt. have spent money for the repairs and improvements of the works belonging to them and the Bd. considers that there is justification for the levy of water cess. The Bd. therefore considers that there is no need for a separate legislation to ~~amend the Act~~ enable the levy of water cess in respect of S.Kanara Dt. Under Sec.1(1)

of the Madras Irrigation Cess Act 1865, whenever water is supplied or used for purposes of irrigation from any river, stream, channel, tank or work belonging to, or constructed by or on behalf of the Govt., water cess can be levied. The preamble of the Madras Irrigation Cess Act refers to expenditure of Govt. funds on construction and improvements of work also, and the need for getting a fit return for Govt. in such cases. The Bd. observes that the provisions of this Act will cover the present cases. It seems that the Board's view that there is justification for the levy of water cess under Sec.1(1) of the Madras Irrigation Cess Act is correct. Law may please advise.

5. The water cess proposed is to be levied only on the addl. extents or addl. crops under these works and not on the usual areas or usual crops raised prior to the execution of works. The draft rules containing the rates of water cess proposed are examined sourcewise in the Sectional Notes below. Subject to orders, a draft Memo publishing the draft rules for criticism is submitted for approval. After orders are passed, the file may be sent to Law, P.W., Agri.(F.P) and Fin. for remarks.

6. As regards the question of registering as M.I.sources, the tanks, spring ponds etc. repaired by the F.P. Dept. under the Madras Irrigation T.I. Act 1949, the Board's further report promised in para 7 on pp.3-4 c.f. may be awaited and dealt with separately as and when received.

14/9/55.

14/9/55

14/9/55

D.S/Law/PW/Agri (F.P)/Fin.

Rev no no.
65830 H/55-1
15/9/55.

LAW DEPARTMENT.

A on part 3 above is agreed to in this Department. The alterations indicated in red ink on the draft notification may be made.

PWT

W
21-10-55 P.W.D

P.W.J.

T.A.S.

Lawo 12774/55-1
27/10/55

The notes of Revenue on pp 1-3 ante and the draft memo below may be perused.

2. Submitted that all the minor irrign. Schemes for which draft rules for levy of water cess are proposed in this file, have been sanctioned under the G.M.F., Intensive cultivation, Spl. M.I. and Tank Improvement Programmes and that it seems appropriate that the A(FP) dept., who are dealing with those irrign programmes, offer their remarks on the draft rules examined in the sectional notes.

ASSISTANT SECRETARY TO GOVERNMENT 1351 28 OCT 1955 PUBLIC WORKS DEPARTMENT

3. The proposals of Revenue, however, may generally be agreed to in this dept and the case passed on to A(F-P)

8V 2.11.55 PS 3.11.55

4.11.55

SECY. 12 NOV 1955

ORDER OR 11 B 12 NOV 1955 45853

D.S.

Ur 10.11.55

Agri (F-P)

Revenue 1351 X.J.55-1 11.11.55

The notes of Revenue at pp 1-3 above
the remarks of P.W at p 4 ante, the
sectional notes kept below and
the draft below may be perused.
Attention is invited to para 8 of the report of the
Board of Revenue (LR) at p 4 c.f.
the Board has pointed out that the
Madras Irrigation Tanks (Improvement) Act
will not apply to sprng ponds,
dams, etc. This is not correct. The
question of defining 'tanks' coming
under the Act to include sprng ponds etc.
was taken up by this Deptt. in 1952
and then it was decided on
Circulation to C.M. that an amendment
was not necessary; but light works
of such type may also be included
with respect to provisions of the Act, without
an amendment to the Act. Thus,
it may be noted here, that sprng
ponds are not excluded from the
scope of the Madras Irrigation Tanks
(Improvement) Act, 1949.

2. In respect of dams, attention is invited to para R
on p 4 N.F of (F). It will be seen
that Legal Deptt have opined
in a case that the work of putting
up a new cross bund across a river
supply channel feeding the Avanipuram
tank (an upper tank) could be
brought under the scope of the Madras
Irrigation Tanks (Improvement) Act 1949
if such measures are intended

P.T.O.

pp 1-3 ante (B)

G O Ms 280 Agri (FP) 24.7.52

vide R on p 4 N.F of (F)

(G O Ms 535 Agri (FP) 15.2.51)

ref to para 8 p 4 c.f

6 /W

to increase the capacity or efficiency of the bank. ~~Such~~ It may, therefore, be provided that dams of such types as are ~~intended~~ ultimately to increase the capacity and efficiency of irrigation banks also come under the scope of the Act. Dams in general are not, as such, an exception.

With the above remarks, and generally agreeing with the proposal of Revenue to publish the draft notification submitted by the Board of Revenue, the case may be returned to Revenue through Finance.

19.11.55.

23/11/55

D.S(R.O)

[Flag B+F 'S' be removed after relevant]

AS
DS(F.)

Fin / Rev

Fin / Rev

Agri(FS) U.O. No. 45853/SS dt 23.11.55.

Fin (Accts.)

The notes on p.p. 1-6 above, the Secretariat notes below and the Draft memo below may be perused.

~~Finance may generally agree with the proposal of the Revenue Department to publish~~ the Draft notification submitted by the Board of Revenue on p.p. 6-7 c.f.

29/11/55. AS
30.11.55

RL
30.11.55

Rev

ADDITIONAL DEPUTY SECRETARY
24 NOV 1955
102008
FIN (REVENUE) DEPTT

107/70/55
Rev 2 DEC 1955
Fin U.O. 102008-

AS
1.12.55

65830-H/55

Summarising Note for G.O. Rev. Deptt.

~~To his~~

The file deals with the Board's proposals for issue of notification fixing rates of water cess to be levied under the Shiriya anicut, Pavanje dam, Phalimar anicut, Ramanchira dam and certain minor irrigation works constructed or old works repaired at Govt Cost in the South Kanara dt. Notes from p.1 ante may be perused. The proposal has been agreed to in P.W.D., Agri (F.P.) and Fin. The draft notification has been scrutinised by Law. The draft Memo. below may now issue.

10-12-55.

10/12/55

DS

12/12/55

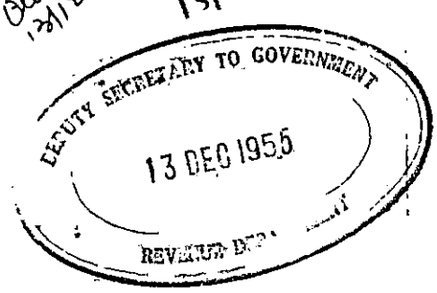
M(R)

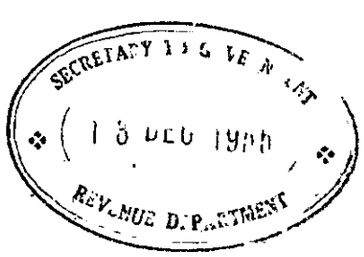
13/12

M(R)

Dl circulate
12.12
Dtd 13/12

13/12/55





pp25-26 c Issued as Memo no. 65830-H/55-6 Rev. dt/13-12-55.

pp30-31 c From the Board of Revenue, L.Dis. H2-7724/55 dated 27-2-56.

Revenue Dept.

To U.S.

Please see the notes from p.7 above, the Memo onpp.25-26 c.f. and the Board's reference and its encl. on pp.30-31 c.f.

2. The notification appended to the memo on p.25 c.f. was published at pp.678-679 of the rules supplement to Part I of the Fort St. George Gazette dt.28.12.55. The period fixed in the notification for the receipt of objections or suggestions, if any, in respect of the draft rules was over on 15.2.56. No objection or suggestion has so far been received. The draft rules may now be approved. Rx confirmed. Subject to orders, a draft order is submitted for approval. P.W., Law and Fin. may see for acceptance before circulation.

pp 28-29 C
Recd from Secl Law

p 28 C

p 30 C

15.3.56

15/3/56

16/3/56

D.S | PWD | Law | Fin

DS

PW

PW.J. Law Rev. 65 830 H/55-7

16.3.56

[This dept last noted on p.4 ante] Fin

The subsequent notes may be perused.

The draft notification below may be accepted and the case passed on to Law

ASST. SECRETARY TO GOVERNMENT 1082 17 MAR 1956 PUBLIC WORKS DEPARTMENT

18.3.56

19.3.56

24.3.56

S

ASSISTANT SECRETARY 27 MAR 1956 4831 LAW DEPARTMENT, MADRAS

Fin

16 P 2 J/56

26.3.56

LAW DEPARTMENT.

The draft notification is in order.

2/4/56

Law U.O. 48-81/56-1
3.4.56.

To U.S

Rev. Dept

The file has not been seen by Fin as marked on p & ante. This may now be sent to Fin. for acceptance of the draft order below.

5/4/56.
5/4/56.

6/3/56
4.

Fin

Rev U.O 65830 H/55-8
Dt 6-4-56.

Fin (Acct)

(Previously seen in Fin on p 6 ante)
The draft order below may be accepted.

17.4.56.

18/4/56

Fin U.O. 35092 Acct/56
18.4.56

To U.S.

Rev. Dept.

The file deals with the Board's proposals for issue of notification fixing rates of water-cess to be levied under the Shiriya anicut, Pavanje dam, Phalina anicut, Ramanchina dam and certain other minor irrigation works constructed or old works repaired at Govt. cost in the South Kanara Dt. The notification at pp 6-7 of was published in the Fort St. George Gazette Dt 28-12-55 and

para 1 Ex. 1

10

65830 H/55

no objection or suggestion has been received. The period fixed in the notification for the receipt of objections or suggestions, if any, in respect of the draft rules was over on 15-2-1956. The draft rules may now be confirmed. ~~The~~ draft order ~~is, accep~~ below, accepted by PWD, Law and Fin may now issue.

V.K.C Sambandan
24/4/56

23/4/56

23/4/56.

D.S

D.S

cd.
26/4.

M(F)

M(H)

M(R)

M.A. Manickavasagam
27/4

SECRETARY TO GOVERNMENT
2 MAY 1956
REVENUE DEPARTMENT

SECRETARY TO GOVERNMENT
2 MAY 1956
REVENUE DEPARTMENT

M (W)

1/5

DEPUTY SECRETARY TO GOVERNMENT
2 MAY 1956
REVENUE DEPARTMENT

Rev Dept.

Jo
M.S.

Please see the notes from p. 9 above. The draft order below may now issue.

2/5/56

SECTIONAL

NOTES

SECTIONAL NOTES

I. Shriyia Anicut:

DRAFT RULES:

In respect of crops raised by the ryots on an addl. extent of land or in respect of addl. crops raised with the aid of water from the Shriyia Anicut constructed at Govt. cost in South Kanara Dt., water-cess shall be levied at the following rates, namely:-

Name of Irrigation works:	Particulars of crops:		Rates of water cess per acre.
I. Shiriya Anicut	(a) Single crop wet lands	Second crop	Rs.8-0-0
		3rd crop	Rs.4-0-0
	(b) Double crop wet lands.	3rd crop wet	Rs.4-0-0
	(c) Dry lands	1st/crop	8-0-0
		2nd wet crop.	4-0-0
		3rd wet crop.	2-0-0
	(d) Gardens on lands registered as	Single crop wet	12-0-0
		Double crop wet	4-0-0
	(e) Dry lands converted into garden.	Difference between the dry assessment and the highest rate of assessment on double crop lands in the village or in the neighbouring village.	

Collector's remarks:- In respect of crops raised by the ryots with the aid of water from the Shiriya Anicut water cess shall be levied at the following rates:-

Wet lands:- No water-charge will be levied for the first crop raised on single crop wet lands. A water charge at Rs.8/- per acre will be levied on a second crop raised on lands ~~xxxx~~ registered as a single crop wet. For a third crop on such lands the

water charge will be Rs.4/= per acre.

Dry lands:- When dry lands are newly brought under wet cultivation the water charge to be levied for the first crop will be Rs.8/= per acre, and if a second crop is raised half the above rate (i.e. Rs.4/= per acre) will be charged. When dry lands are newly converted into garden, the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

X cmp 12-13 Cf.

Double crop wet lands:- The water charge to be levied on a III crop raised on lands registered as double crop wet will be the rate of water charge fixed for a III crop on a single crop wet land.

Garden land: The rate of water charge to be levied in respect of gardens on lands registered as single crop wet will be the same rate as is prescribed for a III crop irrespective of the fact whether they are single or double crop wet lands.

Note:- When water is raised by mechanical contrivances or by means of water carried in ~~pots~~ pots the water cess will be reduced by one fourth.

D cmp 2 Cf.

Board's remarks: The rates of water cess proposed by the Collr. for Shiriya anicut are higher than those of the other three works (Ramanchira dam, Phalimar anicut and Pavange dam) for the reason that Shiriya anicut was executed at a cost of Rs.6,19,700/= ~~and the cost~~ which is very high when compared to the cost of other works and that the benefit derived from Shiriya anicut will be greater, as water will be supplied by direct flow, whereas ~~in the case of~~ the other three works, ~~they~~ are only salt water execlusion schemes.

A

The Bd. considers that the rates of water cess proposed for wet and dry lands are more or less the same as approved by the Govt. for Malampuzha and other projects with slight variations and recommends that they may be accepted. The Bd. recommends the rates on garden crops proposed by the Collr. namely Rs.12/= and Rs.4/= in respect of single crop wet lands and double crop wet lands respectively and also supports the Collr's. proposal that in case of dry lands converted into garden, the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village may be adopted as water rate over and above the garden rate of assessment.

Remarks of the Revenue Dept. In G.O.Ms.No.410, P.W., dt.7.2.1948, the Govt. sanctioned the execution of an anicut across the Shiriya river and exeavation of channels therefrom in Kasargod taluk at an expenditure of Rs.4,76,000/= for works or Rs.6,19,700/= inclusive of direct and indirect charges. The work was completed in 1951. Water cess is being collected from fasli 1361 under tentative instructions by the Collr. The higher rates of water cess proposed for this system in the circumstances stated at 'A' on p.1 ante may be accepted in toto. The draft rules on p.1 ante may be approved.

II. Phalimar anicut, Ramanchira dam and Pavanje dam:

Draft Rules:

In respect of crops raised by the ryots on an additional extent of land or in respect of additional crops raised with the aid of water from the Phalimar Anicut, Ramanchira dam and Pavanje dam constructed or repaired at Govt. cost in S.Kanara Dt., water cess shall be levied at the following rates, namely:-

Particulars of crops:	Rates of water cess per acre.
(a) Single crop wet lands:	
Second crop	Rs. 5-0-0
Third Crop	2-8-0
(b) Double crop wet lands:	
Third crop	2-8-0
(c) Dry lands:	
First wet crop	5-0-0
Second wet crop	2-8-0
Third wet crop	1-4-0
(d) Gardens on lands registered as:	
Single crop wet	7-8-0
Double crop wet	2-8-0
(2) Dry lands converted into garden	Difference between dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

Collector's remarks: In respect of crops raised by ryots with the aid of water from the Palimar Anicut, Ramanchira Dam and Pavanje Dam water cess shall be levied at the following rates:

(a) Wet lands: No water charge will be levied for the first crop raised on single crop wet lands. A water charge of Rs.5/= will be levied per acre on a second crop raised on lands registered as single

Contd...

crop wet. For a third crop on such lands the water charge to be levied will be Rs.2-8-0 per acre.

(8) Dry lands: When dry lands are newly brought under wet cultivation, a water charge of Rs.5/= will be levied for the first crop per acre. If a second crop is raised, half the above rate i.e. Rs.2-8-0 will be charged. When dry lands are newly converted into garden, the water charge will be the difference between the dry assessment and the highest rate of assessment on double crop wet lands in the village or in the neighbouring village.

Double crop wet lands: The water charge to be levied on a III crop raised on lands registered as double crop wet will be the rate of water charge fixed for a III crop on a single crop wet land.

Garden lands: The rate of water charge to be levied in respect of gardens on lands registered as single crop wet will be the same rate as is prescribed for a III crop irrespective of the fact whether they are single or double crop wet lands.

Note: When water is raised by mechanical contrivances or by means of water carried in pots the water cess will be reduced by one fourth.

Board's Remarks: The Board recommends the rates proposed by the Collector for wet and dry lands and also gardens on lands registered as single crop wet and double crop wet and dry lands converted into garden.

Remarks of the Revenue Dept: In G.O.Ms.No.79, F&A(F.P.) dated 3.8.50, the Govt. sanctioned the construction

'K' on pr 10 Cy.
'L' on pr 16 Cy.
'M' on pr 8 Cy.

not further

'L' on pr 16 Cy.
'N' on pr 11 Cy.
'L' on pr 16 Cy.

of an anicut across Mulky river at Phalimar. The work was completed in 1952 and the total cost of the scheme is Rs.2,54,230/=. The Govt. sanctioned the construction of a dam (Ramanchira dam) across Nape channel, a tributory of Kha'rianjote river in Kasargod taluk in G.O.Ms.No.1910, P.W.D., dt.16.8.50. The work was completed in 1952 and the total cost of the scheme is Rs.52,100/=. The construction of Paranje dam in Mangalore taluk was also sanctioned by the Govt. and the work was completed in 1952 at a total cost of Rs.91,075/=. The Board's recommendation may be accepted and the draft rules may be approved.

7-9-55 8.9.55

The rates are lower than those for the Shiriya anicut, because there are salt water ~~[illegible]~~ preventive schemes pre-eminently.

14/9/55

12/9/55

III. Minor Irrigation works constructed or old works repaired at Govt. cost:

Draft Rules:

In respect of crops raised by the ryots on an additional extent of land or in respect of additional crops raised with the aid of water from Minor Irrigation works constructed, or old works repaired, at Govt. cost in S.Kanara Dt., water cess shall be levied at the following rates, namely:-

Wet, dry or garden lands:	Rs.4 per acre per crop standing on ground for less than six months.
	Rs.6 per acre per crop standing on ground for more than six months.

Note: (i): A list of Minor Irrigation works to which Rule III above applies will be published in the District Gazette.

Collector's remarks:- In respect of crops raised by the ryots with the aid of water from other minor irrigation works constructed or old works repaired at Government cost water cess shall be levied at the following rates:

(a) Wet lands: No water charge will be levied for the first crop raised in single crop wet lands. The water charge to be levied on a second crop raised on lands registered as single crop wet will be half the wet assessment of the land. For a third crop on such lands one-fourth the wet assessment will be levied as water charge.

(b) Dry lands: When dry lands are newly brought under cultivation the water charge to be levied for the first crop will be the difference between the dry assessment and the wet assessment of a similar neighbouring wet x land. For a second crop

on such lands half the above rate will be charged. When dry lands are newly converted into garden the water charge to be levied will be the difference between the dry assessment and the highest rate of assessment on the double crop wet lands in the village.

Double crop wet lands: The water charge to be levied on a III crop raised on lands registered as double crop wet will be one-fourth the wet assessment.

Garden lands: The rate of water charge to be levied in respect of garden on lands registered as single crop wet will be half the wet assessment and that of gardens on lands registered as double crop wet will be one-fourth the wet assessment.

Note: When water is raised by mechanical contrivances or by means of water carried in pots the water cess will be reduced by one-fourth.

Board's remarks: The Bd. recommends a rate of Rs.4/= per acre per crop standing on ground for less than 6 months and Rs.6/= per acre per crop standing on ground for more than 6 months. The Bd. has further proposed that a general notification without specifying each Minor Irrigation tank or pond is sufficient for the present purposes and that a list of such of the M.I.works as are finally decided to be registered as M.I. source may be published by the Collr. in the Dt. Gazette subsequently. The Bd. has accordingly added a note to that effect.

Remarks of Revenue Dept.: Under the tank Improvement and Other Minor Irrigation Schemes, 180 works were sanctioned for execution in this district. The lands to be benefitted by these works so far completed, include dry lands and lands registered as single crop

crop wet in the Revenue registers. As the Govt. have spent money on these works and as there is a M.I.staff sanctioned for the maintenance of these works, the ryots benefitted by these schemes are liable to pay water charge on the additional extent of cultivation and additional crop raised with the aid of water from these sources. The proposals of the Bd. may be accepted and the draft rules approved.

IV. GENERAL:

Draft Rules:

Note:(ii) When water is raised by mechanical contrivances or by means of water carried in pots, the water cess will be reduced by one-fourth.

D on p 7 cy

Note:(iii): The above rules will come into force from Fasli 1364.

K on p 18 cy.

Collector's remarks: The tanks in this District were repaired under the Tank Improvement Schemes. In most cases water is taken to the ayacut lands by lift or other mechanical contrivances. In such cases a water rate of Rs.2/= per acre per crop may be fixed.

Parab on p 18 cy.

In respect of Shiriya Anicut, the levy of water cess may be given effect to from Fasli 1361 as the water cess in this case is being collected from that fasli. In respect of the other works the levy of water cess may be given effect to from Fasli 1363.

R on p 4 cy.

Board's remarks:- Usually deduction for baling is prescribed in a certain proportion of normal rates levied. Hence in the case of Minor Irrigation works the same one fourth of the rates may be allowed as deduction for baling as is allowed in other districts.

S on p 4 cy.

Under Section 1 of the Madras Irrigation Cess Act, collection of water cess can be made only within the revenue year succeeding to that in which the irrigation takes place. The Board, therefore, considers that effect can be given to the rates now proposed, only from Fasli 1364 and the collections made in Fasli 1361 to 1363 amicably cannot be covered by the Notification.

4a.

Remarks of Revenue Dept. The Board's recommendation seems reasonable and may be accepted.